

Policy Recommendations on Revision of Regional Fiscal Balance Funding (Dana Perimbangan)

*Recommendations relevant to Revision of Law No. 33/2004 concerning Fiscal
Balance between the Center and the Regions*

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N A T I O N A L S E C R E T A R I A T
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Foreword

A decade of decentralization has hopefully delivered benefits to Indonesia in the form of enhanced community welfare achieved via regional autonomy and fiscal decentralization. The implementation of decentralization has seen an evolution of the legal framework governing regional autonomy and fiscal decentralization, the details of which have been modified twice in the intervening periodⁱ.

Central government fiscal transfers to sub-national governments have underpinned the decentralization process and contributed significantly to regional development. The main mechanisms for those transfers have been the General Purpose Fund (DAU), the Special Purpose Fund (DAK) and the Shared Revenue Fund (DBH). In addition, the central government has transferred funding directly to the regions (bypassing local budgets) to support delegated (*dekonsentrasi*) or co-administered (*tugas pembantuan*) tasks and functions, carried out in the regions on behalf of the central government. This process has seen a multiplication of ways in which central government funds have been transferred to the regions, some of which have gone beyond the parameters laid down in Law No. 33/2004 concerning Fiscal Balance between the Center and the Regions (*dana perimbangan*).

The enactment of Law No. 28/2009 concerning Regional Taxes, Charges and Fees (*pajak dan retribusi daerah*), which decreed that taxes on land and buildings (*PBB*) and levies on the acquisition of rights over land and buildings (*BPHTB*) should henceforth be collected by sub-national governments had implications for the *dana perimbangan* system which disbursement arrangements for those two sets of taxes. In other words, law No. 33/2004 had been overtaken by events and was no longer playing role it was meant to play.

Against this background, Seknas FITRA thought it important to undertake research on how the *dana perimbangan* system might be made fairer and more equitable. It was Fitra's hope that such research would make a contribution to the revision and improvement of Law No. 33/2004. The overall aim of the research was to provide a snapshot of the effectiveness or otherwise of the current system as a basis for formulating a better one for the future.

The research employed a qualitative approach based on data collected, a study of documents, in depth interviews and focus group discussions (FDGs). It comprised research both at the national level and in the regions where 4 case studies were undertaken specifically to garner information at the grassroots through a number of in depth interviews and FDGs. The four case study areas were chosen for their geographic spread and for being representative of high and low levels of fiscal capacity and poverty. Of the many options available, it was decided to do the case studies in the city of Samarinda and the kabupatens of Musi Banyuasin, Cilicap and Dompu.

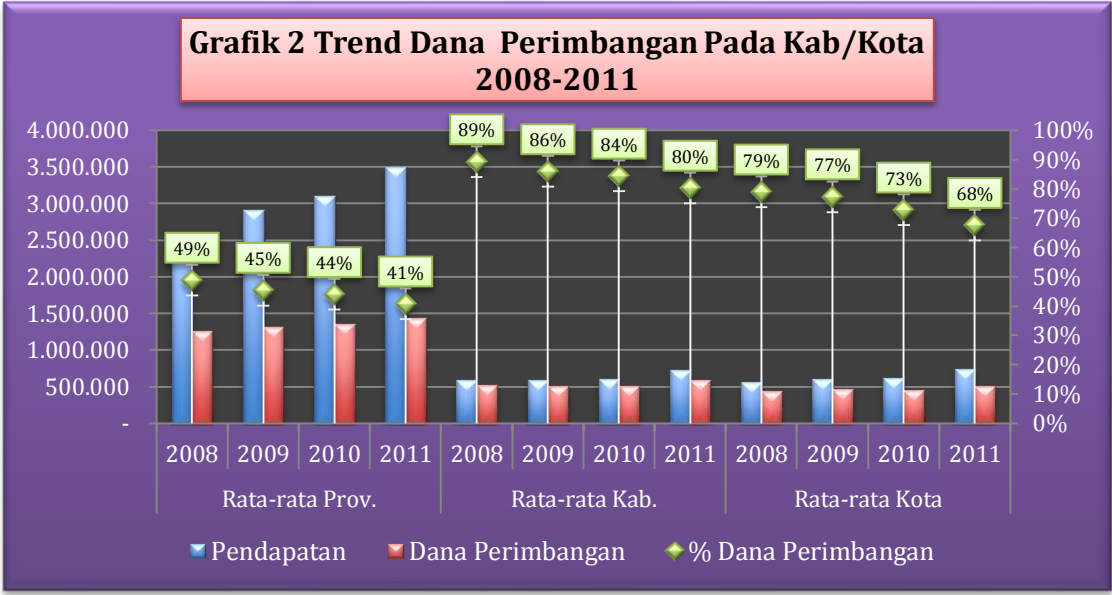
Problems Besetting Current Regional Transfers System

Fiscal balance between the center and the regions became an issue when decentralization was introduced, as that process involved the handover of functions by the central government to the regions. One of the underlying principles of fiscal balance is that “money should follow functions”, which means that when functions and responsibilities are divided up among levels of government the provision of funding needed to discharge those functions and responsibilities should be an integral part of the process. So it is entirely appropriate to ask whether the current procedures for achieving fiscal balance between the central government and regional governments in Indonesia are proportional, fair, democratic and in accord with each region’s potential, situation and needs.

The principle that money should follow functions is not reflected in Indonesia’s dana perimbangan system. Although transfers to the regions have risen significantly in nominal terms over the past five years, the total amounts transferred are not yet proportionate, as they have remained below the level of 31%-34% of the total national state budget (APBN) (see Grahpic 1). Leaving aside the five key areas of central government responsibility, it is sub-national or local governments (*pemerintah daerah*) which, in this era of regional autonomy, are required to take the lead on the delivery of community services. And it is precisely in this area that “money should follow functions” principle is being observed in the breach. One reason for this is apparent at the institutional level, where we find that the devolution of functions to the regions and the issue of center-regional fiscal balance are governed by two separate pieces of legislation. The distribution of functions is governed by the provisionis of the law on local government which falls under the purview of the Minister of Home Affairs, whereas the law on the fiscal balance transfers system is the bailiwick of the Minister of Finance. And, of course, it is no secret that clashes of institutional egos continues to be an impediment to consistent application of the law in Indonesia.

The capacity of local kabupaten and city governments to meet the demands made of them by regional autonomy depends on dana perimbangan provided by the central government. While the proportion of of the APBN transferred to the regions has remained unchanged, the extent to which local governments have depended upon central government transfers remains very great indeed. Thus, 80% of the total budgets of kabupaten governments comes from *dana perimbangan* transferred to them to help them meet their decentralized responsibilities. City governments also depend heavily on *dana perimbangan*, albeit to a lesser extent than kabupatens. For their part, provincial governments are even less dependent are less dependent on *dana perimbangan* because they have more extensive taxing powers then kabupatens and cities. As for city and kabupaten governments, the former generally have more sources of revenue (especially from taxation) than the latter which is why they are less dependent on *dana perimbangan* than kabupatens. Graphic 2 below illustrates the inconsistency mbaran Grafik 2. di bawah ini juga menunjukkan inkonsitensi, bahwa titik otonomi daerah berada pada Kabupaten/Kota tidak terefleksi pada ketergantungan terhadap dana perimbangan.

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Regional fiscal transfers do not take account of the principle that all citizens are equal. Article 23 of the Constitution states that the national budget shall be implemented in order to best attain the prosperity of the people. The thinking underlying this statement is that prosperity is a basic right of every citizen and is one of the purposes of Indonesia’s existence as a state. Accordingly, fiscal links between the center and the regions should be based on the right of every citizen to be treated equally. But Graphic 3 illustrates the extent of the divergence between regions in terms of per capita fiscal transfers. The kabupaten receiving the highest level of transfers per capita (Tana Tidung) gets 127 times more funding than the area receiving the lowest (the kabupaten of Bogor).

The types of dana perimbangan being transferred to the regions are becoming more numerous, do not have a basis in law and are running the risk of widening the gap between sub-national government areas. This statement is most applicable to “adjustment funds” (*dana penyesuaian*). When first introduced, this funding mechanism was meant to make up for shortfalls in *dana perimbangan* transfers but, right from 2008, it was also being used to make good gaps resulting from the dropping of the “hold harmless” principle as well as to fund *ad hoc* programs. In 2008 the *dana penyesuaian* program was known as Fund for Infrastructure and Public Facilities (*Dana Infrastruktur Sarana dan Prasarana (DISP)*), but by 2009 it had been expanded to include Fund to Strengthen Fiscal Decentralization to Speed up Regional Development (*Dana Penguatan Desentralisasi Fiskal Percepatan Pembangunan Daerah (DPDF PPD)*). In 2010 two additional components of the program appeared: Fund to Strengthen Local Infrastructure and Public Facilities (*Dana Penguatan Infrastruktur dan Prasarana Daerah (DPIPD)*) and Fund to Speed up Development of Educational Infrastructure (*Dana Percepatan Infrastruktur Pendidikan (DPIP)*). Indeed, in 2010 and 2011 there were seven different kinds of *dana penyesuaian*. But in Law No. 33/2004 governing fiscal transfers from the center to the regions, there is no mention at all of *dana penyesuaian* programs, which are being used to accommodate funding in sectors covered both other legal provisions. If *dana penyesuaian* programs are allowed to continue unchecked without being regulated by clear regulations and formulae, they could undermine the very purpose of the *dana perimbangan* system which is to remove fiscal imbalances between sub-national governments.

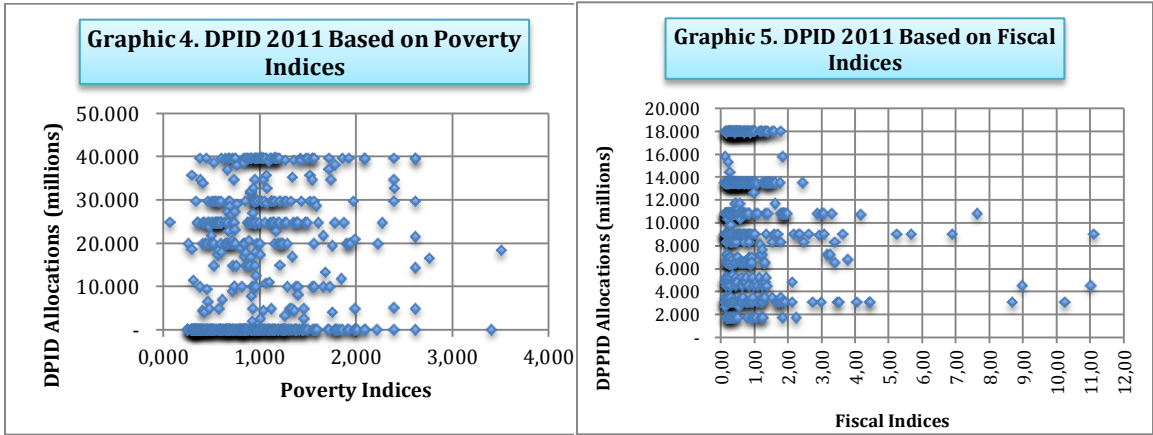
Table 1. Types of Dana Penyesuaian 2008 - 2010

2009	2010	2011
1. Funds to top up DAU grants for local civil service teachers 2. Funds to top us DAU grants for strengthening fiscal decentralization 3. Shortfalls in DAK transfers.	1. Funds to top up allowances for local civil service teachers 2. Regional incentives funding 3. Shortfalls in DAK transfers 4. Shortfalls in infrastructure funding 5. Funds to strengthen fiscal decentralization to speed up regional development 6. Funds to strengthen local infrastructure and public facilities 7. Funds to speed up development of educational infrastructure	1. Funds to supplement income of local civil service teachers 2. Regional incentives funding 3. Allowances for the teaching prefession 4. School operational funding 5. Local infrastructure adjustment funding 6. Shortfalls in payments for infrastructure and public facilities in west Papua 7. Funds to speed up the development of local infrastrutrure

Source: Put together from APBN legislation covering fiscal years 2008-2011.

Infrastructure adjustment funding has damaged the dana perimbangan system.

Two components of the 2011 *dana penyesuaian* program (the DPID and DPPID) have the potential to damage the *dana perimbangan* system (see Graphics 4 & 5 for the DPID and Table 2 for the DPPID). The DPID program for 2011 takes no account of poverty levels or fiscal capacity in targeted areas. As can be seen in Graphs 4 & 5, the DPID’s lack of allocation criteria meant that 76 areas with poverty levels above the national average (that is, with poverty indices greater than 1) did not receive any DPID funding, whereas 149 areas with poverty levels below the national average (that is, with poverty indices less than 1) received DPID transfers nonetheless. The DPID program also served to widen the gap between regions in terms of fiscal capacity. Thus, 87 areas with levels of fiscal capacity below the national average (that is, with fiscal indices less than 1) did not receive any DPID funding, whereas 65 areas with levels of fiscal capacity above the national average (that is with fiscal indices greater than 1) received DPID funding even so.



The DPPID also takes no account of local conditions and so it too can produce unjust outcomes. As can be seen in Table 2, the city of Sabang, whose population size, number of sub-districts (*kecamatan*) and landmass are all relatively quite small, received DPPID funds nonetheless. But the kapupaten of Southwest Aceh, which is far bigger than Sabang on all counts (population, number of *kecamatans* and landmass), received not one rupiah of DPPID funding.

Tablel 2. Comparison of DPPID Allocations in Two Areas in the Province ofAceh

No	Area	Population	Kecamatan	Landmass	DPPID for Roads	DPID for Roads
1	City of Sabang	35 220	2	118 km²	18 billion	34.6 billion
2	Kab.of Southwest Aceh	125 354	9	2 334.01 km²	-	-

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The legislative framework governing dana perimbangan needs to be made more uniform. The enactment of law of Law No. 39/2007 concerning Tobacco Imposts and Law No. 28/2009 on Regional Taxes, Charges and Fees (UU PDRD) led to a lack of uniformity of legal provisions relating to *dana perimabagan*. The law on tobacco impostes provided that revenue from impostes on tobacco should be shared between the center and sub-national governments via the DBH mechanism, but there is no provision for that in the law governing *dana perimbangan*. It's a similar story in the case of the UU PDRD which gave local governments the authority to collect taxes on land and buildings and levies on the acquisition of rights over land and buildings, both of which were previously components in DBH transfers governed by the law on *dana perimbangan*. So on these grounds too, Law No. 33/2004 governing *dana perimbangan* should be revised.

General Purpose Fund (DAU)

Local governments are being disadvantaged because of the difference between the amount of DAU funding they should be receiving and the amount actually approved in the APBN. According to article 27 of Law No. 33/2004, the total amount of DAU funding each year should amount to at least 26% of total net domestic revenue included in the national budget (APBN). It is further stated in explanatory nates on this article that “net domestic revenue” comprises tax and non-tax receipts less national level receipts which are shared with local governments via the DBH. But, in practice, DAU allocations since 2008 have always been below the legally prescribed level. This situation has arisen because factors reducing the level of net dometic revenue continue to multiply, not just in the form of reveene shared via the DBH but also subsidies and “earmarked revenue”. All this means that local governments are losing out compared to what the law entitles them to, as Table 3 makes clear.

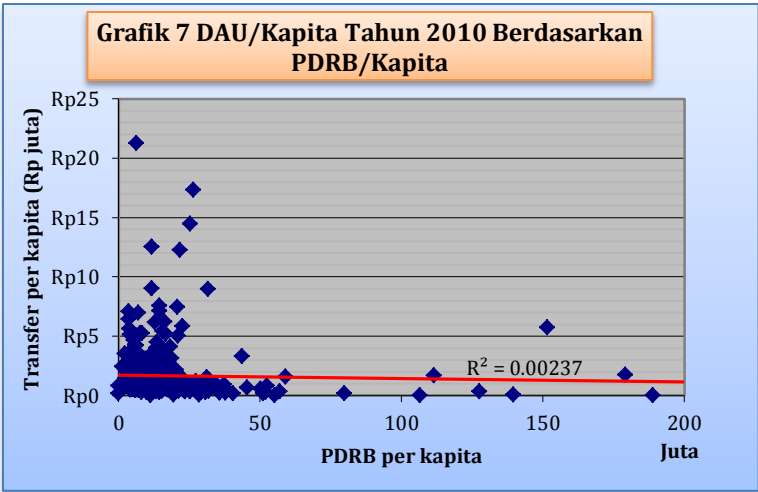
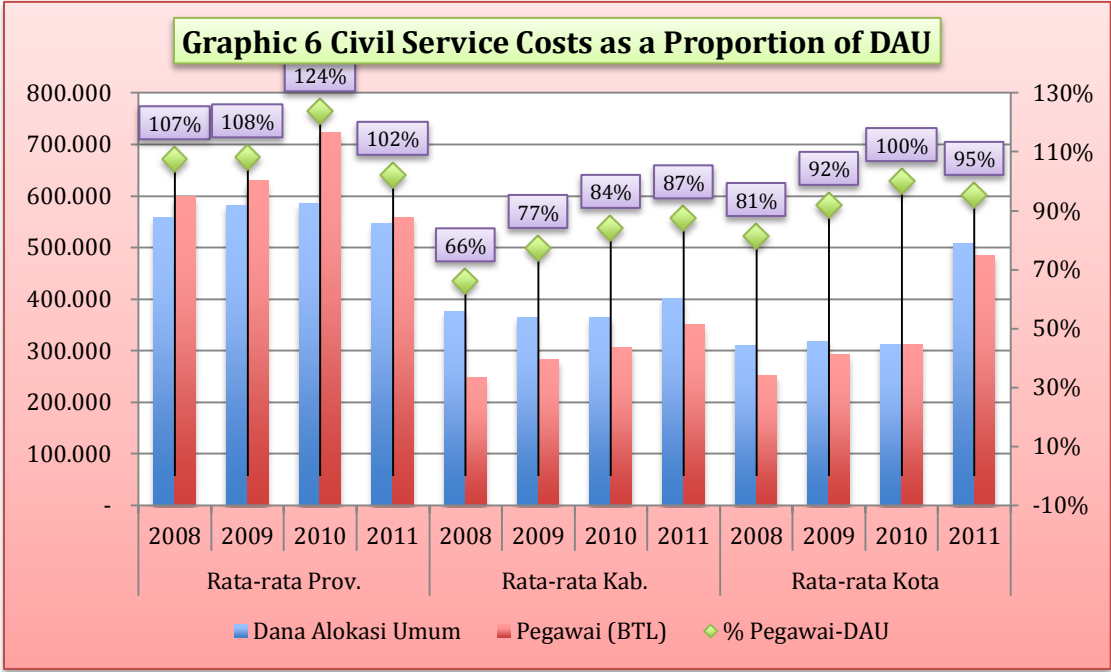
Tabel 3. Difference between DAU Levels Mandated in UU No. 33 and Those Provided for in APBNs

(Rupiah, billions)				
DAU Levels	2008	2009	2010	2011
DAU à la UU No. 33	234 230.15	200 451.34	234 229.81	277 804.90
DAU à la APBN	179 507.10	186 414.10	203 606.50	225 532.80
Difference	54 723.05	14 037.24	30 623.31	52 272.10

Source: Data put together from APBN budget documents for fiscal years 2006-2011

The current formula for calculating DAU levels encourages local governments to waste money on civil servants and to split up to form new local government areas. The inclusion of civil service costs in the current formula for calculating DAU allocations means that the formula reflects neither local needs nor the fiscal imbalances between local government areas. Nor does it reward local governments which reduce their expenditure on civil servants or discourage moves to set up yet more local government areas by splitting existing ones in two (a process called *pemekaran daerah*). Graph 6 depicts expenditure patterns on civil servants which have constantly been on the up as a proportion of DAU transfers. This means that in practice DAU allocations cannot fulfil their purpose of reducing sub-national fiscal imbalance because they are fully expended on civil service related costs. Indeed, FITRA’s research on local government budgets (APBD) for 2011 indicates that more than half of all kabupaten and city governments are spending over half of their entire budgets on civil service costs. In the case of newly autonomous areas too, civil service costs are being met from DAU funding – an obvoius incentive for areas contemplating *pesmekaran daerah*.

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The variables used in the formula for calculating DAU disbursements are “proxy variables” which do not reflect the actual needs of local government areas. The formula calculateas an area’s fiscal need on the basis of its population, its landmass, its construction costs index, its human development index and its level of local GDP per capita. Although Indonesia is an archipelagic state with maritime zones three times larger than its landmass, the size of an area’s maritime zone is not one of variables in the DAU formula. The use of human development index as a variable is not appropriate because the data on which it is based is hard to obtain and does not change significantly from year to year. Graphic 7 shows that local GDP does not affect the level of DAU funding which an area receives. Furthermore, the variables currently used do not directly reflect what local governments need, in this era of local autonomy, to meet local demand for basic services.

The formula used for calculating DAU allocations is difficult to model and lacks a dispute settlement mechanism. The formula uses a number of variables the calculation of which requires a range of data and various weightings. The weight given to each element in the formula is provided by the Williamson Index. This makes it difficult for local governments to understand the basis for the allocations they receive and to model their calculation on the basis of data available to them. Thus they are unable to establish whether or not the DAU allocations they receive

are in accord with local data available to them. This situation can give rise to allegations of bias in DAU allocations for unspecified political reasons.

Special Purpose Funds (DAK)

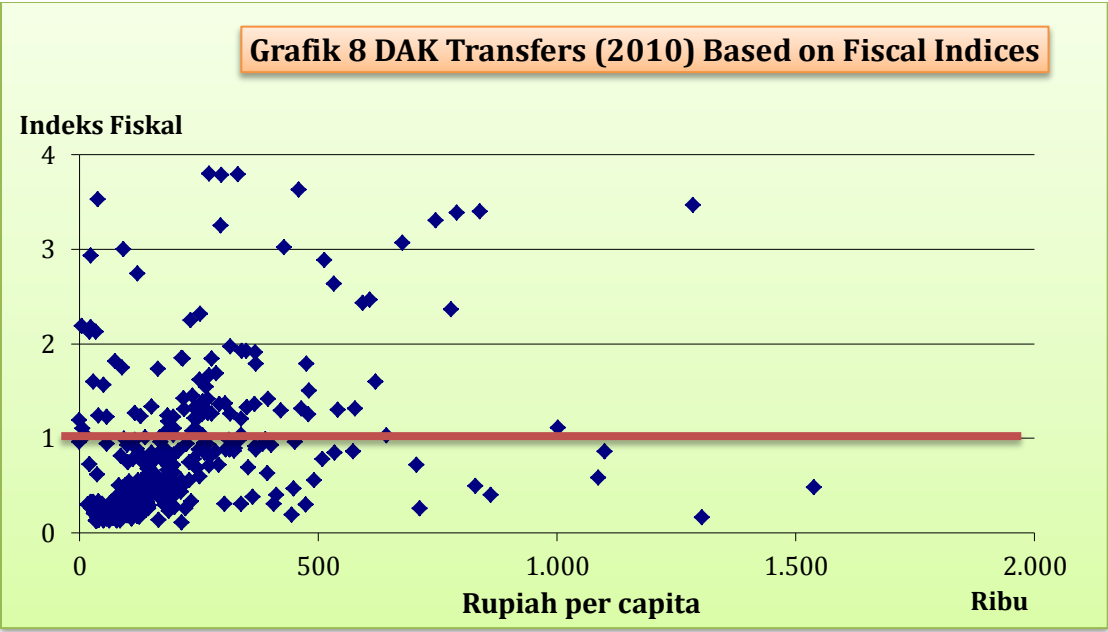
The DAK is moving further and further away from its basic raison d'être which is to provide local funding for special activities undertaken in support of national priorities. The basic reason for this situation is that the activities targeted by DAK funding have diversified to such an extent that it is no longer clear which national interest is being prioritized in a particular area. In 2005 seven fields of ativity received DAK funding but by 2011 the number had jumped to nineteen. The need to fund such a large number of activities has led to a progressive reduction in the amount of DAK funding directed at any one field of activity (see Table 4).

Table 4. DAK by Activity, Funding Level and Recipient Area 2005-2011

Year	Number of Activities Funded	Funding Levels (Rp. Billion)	Number of recipient areas as fraction of all local government areas	Average level of allocation per recipient local govt area (Rp. million)
2005	7	3 977.7	379/473	7 674.9
2006	7	11 566.1	434/473	22 102.8
2007	11	16 237.8	434/498	32 684.7
2008	11	20 787.3	476/528	40 539.1
2009	11	24 707.4	506/530	47 456.1
2010	11	21 138.4	518/530	42 134.7
2011	19	25 232.8	520/530	48 524.6

The set of criteria used for allocating DAK funding are not appropriate. The three criteria used to identify areas to receive DAK transfers (general, technical and special criteria) end up negating each other. According to the legislation, DAK funding is supposed to be directed to areas with limited capacity to support the attainment of a particular national priority. But because of the nature of the criteria used and because the number of targeted activities has been constantly increasing, *ipso facto* almost every local government area in Indonesia is now receiving some degree of DAK funding. Thus, the “specialness” of the Special Purpose Fund, namely to support fiscally weak local governments to contribute to the achievement of national priorities, has been lost. What is happening is that areas with sufficiently high levels of fiscal capacity to enable them to contribute to the funding of national priorities, are also receiving DAK funds. In other words, the criteria used to allocate the DAK are defeating it purposes. As Graphic 8 shows, 119 areas with fiscal indices above the national average (that is, with an index greater than 1) are included among the number of DAK recipients.

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The technical criteria change frequently. The second criterion for receipt of DAK allocations requires recipient areas to meet a number of technical requirements (and in this sense DAK grants are “conditional transfers”). These requirements are put forward by the technical ministries which have been allocated DAK funding for their fields of activity. They change from year to year, as do the objectives set for funded activities. The criteria are drawn up on the basis of input indicators which are rigid and do not necessarily accord with the needs of a particular recipient area – a situation which leads to unexpenditure of DAK allocations. For example for deciding on DAK funding levels for education-related activities in 2009 the central government used two criteria (the number of damaged primary schools and the local index of construction costs) and specified three program objectives (refurbishment and refitting of classrooms, upgrading of toilets and provision of teachers rooms). By 2010, the number of criteria to be met had jumped to 16 and there were 7 program objectives.

DAK criteria are complex and liable to political interference. The various criteria set down for the DAK involves technical ministries which oversight the program. The reange of criteria and technical requirements involved make it difficult to understand the process of selecting DAK recipients and leave the whole system open to political interference. Moreover, the technical indices used by government ministries make use of a number of indicators which can be decided upon at will by the ministries involved. The criteria are hard to understand and difficult to model because the technical data used in their formulation is available only to the responsible ministries. Thus, local governments are hard pressed to predict likely DAK funding levels in the ensuing year. Furthermore, no mechanism exists to enable the local governments to complain when DAK allocations do not meet their specific needs or are out of balance with the allocations with other areas.

Delays in the finalization of the DAK’s technical criteria interfere with the budgetary cycle of recipient governments. Article 59 of central government regulation PP No. 55/2005 states that technical guidelines for DAK programs should be approved no later than two weeks after the level of DAK funding has been approved. But in practice the technical guidelines are often delayed and this situation leads to significant unexpenditure of DAK allocations. Furthermore, the guidelines are only finalized and approved after local government budgets (APBDs) have been approved, which means that DAK-funded activities do not accord with the provisions of APBDs and can therefore only be implemented after the adoption of mid-year amended budgets (APBD-Ps).

Tabel 5. Comparison of Approval Dates of Technical Guidelines & DAK Funding

No	Areas of Activity	DAK Technical guidelines		
		2008	2009	2010

1	Education	09/04/08	29/01/2009	01/02/2010
2	Health		18/11/2008	26/11/2009
3	Roads*	18/12/2007	18/12/2007	15/12/2009
4	Irrigation*	18/12/2007	18/12/2007	15/12/2009
5	Clean Water*	18/12/2007	18/12/2007	15/12/2009
6	Sanitation*	18/12/2007	18/12/2007	15/12/2009
7	Government Infrastructure		15/12/2008	26/01/2010
8	Marine and Fisheries		10/12/2008	08/12/2009
9	Agriculture		17/12/2008	08/10/2009
10	Environment		31/12/2008	2009
11	Family Planning		31/12/2008	26/11/2009
12	Forestry	24/01/2008	29/10/2008	05/01/2010
13	Village Infrastructure & Facilities		04/02/2009	
14	Commerce			27/01/2010
	Approval of DAK Technical Guidelines			
	Min of Finance regulation	142/2007	171/2008	175/2009
	Date of Adoption	20/11/2007	13/11/2008	11/11/2009

Sumber: DAK monitoring reports 2009 (D-G Dana Perimbangan), Dept Finance 2010
* Technical guidelines for 2007 also used in 2010

Counterpart contributions are a burden to DAK recipient governments. Recipient local governments are required to make counterpart contributions amounting to 10% of their DAK allocations. Given that the fiscal capacity of local governments varies, having a uniform counterpart funding requirement places a particular burden on areas with low levels of fiscal capacity.

The purposes of the DAK have been usurped by *dana penyesuaian* (adjustment funding) programs. The DAK is not the only program providing funding for specific programs in specific local government areas. Since 2008 has also been making provision for so called *dana penyesuaian* for virtually the same purposes as the DAK. The difference between the two is that, unlike the DAK, the *dana penyesuaian* program does not require recipient governments to make counterpart contributions. The Minister of Finance regulations which govern *dana penyesuaian* programs does not specify which areas should receive such funding and there is absolutely no reference to such funding in PP No. 55/2005. Following is a lits of the *dana penyesuaian* programs that have appeared so and the Minister of Finance regulations (PMK) establishing them:

- Fund for Infrastructure and Public Facilities Funding (*Dana Infrastruktur Sarana dan Prasarana (DISP)*): PMK 81/2008
- Fund to Strengthen Fiscal Decentralization to Speed up Regional Development (*Dana Penguatan Desentralisasi Fiskal Percepatan Pembangunan Daerah (DPDF PPD)*): PMK 42/2009
- Fund to Strengthen Local Infrastructure and Public Facilities (*Dana Penguatan Infrastruktur dan Prasarana Daerah (DPIPD)*) PMK 113/2010
- Fund to Strengthen Fiscal Decentralization to Speed up Regional Development (*Dana Penguatan Desentralisasi Fiskal Percepatan Pembangunan Daerah (DPDF PPD)*): PMK 118/2010
- Fund to Speed up Development of Educational Infrastructure (*Dana Percepatan Infrastruktur Pendidikan (DPIP)*): PMK 114/2010
- Fund for the Strengthening of Local Infrastructure (*Dana Penguatan Infrastruktur Daerah (DPID)*): PMK 2005/2011

Table 6 illustrates the overlap which is occurring between the DAK and *dana penyesuaian* programs. Although the areas receiving *dana pensesuaian* differ from those receiving DAK funding, it nonetheless confuses the situation because of lack of informationi on the basis on which areas have been chosen to receive *dana penyesuaian* rather than DAK funding (which carried a counterpart funding obligation). In 2008 five identifcal fields of activity were funded by both the DAK and *dana penyesuaian* programs and by 2009 that numberhad risen to 10. In 2010 four fields of activity received funding from three sources with three others being

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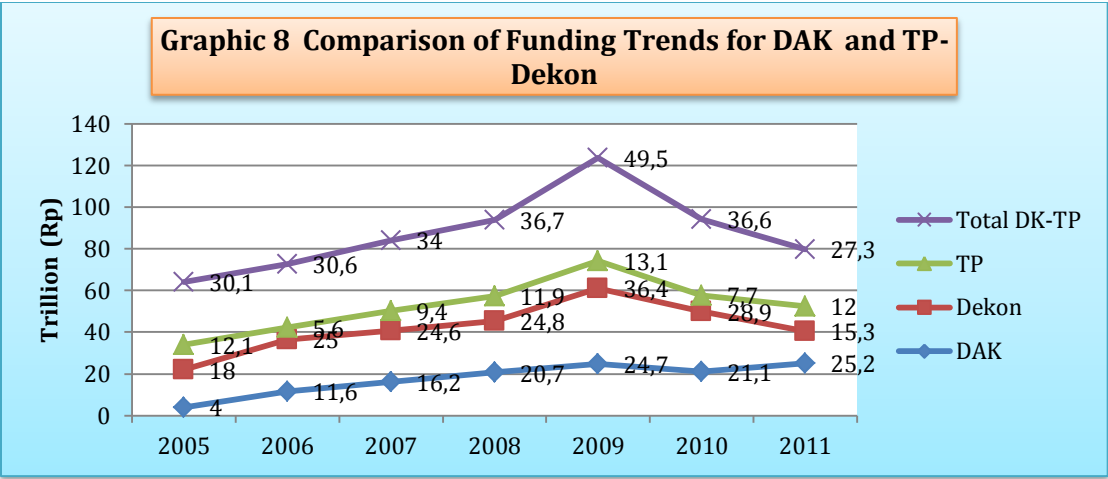
funded by two programs. By 2011 nineteen of the areas of activity receiving funding from the DAK were also funded by both the DPID and the DPPID.

Table 6 Comparison between DAK dan Dana Penyesuaian Funding 2008-2011

No	Bidang	2008		2009		2010			2011		
		DAK	DISP	DAK	DPD - FPPD	DAK	DPIPD	DPDFP PD	DAK	DPID	DPPID
1	Education	✓	✓	✓	✓	✓			✓	✓	✓
2	Health	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Roads	✓		✓	✓	✓	✓	✓	✓	✓	✓
4	Irrigation	✓		✓	✓	✓	✓	✓	✓	✓	✓
5	Clean Water	✓		✓	✓	✓	✓	✓	✓	✓	✓
6	Sanitation	✓		✓		✓	✓		✓	✓	✓
7	Government Infrastructure	✓	✓	✓	✓	✓	✓		✓	✓	✓
8	Marine and Fisheries	✓		✓	✓	✓			✓	✓	✓
9	Agriculture	✓	✓	✓	✓	✓			✓	✓	✓
10	Environment	✓	✓	✓		✓			✓	✓	
11	Family Planning	✓		✓		✓			✓		
12	Forestry	✓		✓		✓			✓	✓	
13	Village Infrastructure & Facilities			✓		✓			✓	✓	
14	Commerce		✓	✓	✓	✓			✓	✓	✓
15	Transportation/ Communications and Ports				✓		✓		✓	✓	
16	Regional Fiscal Information System						✓				
17	Village Transporation								✓	✓	
18	Housing Settlements								✓	✓	
19	Village Electricity								✓	✓	
20	National Borders Infrastructure and Facilities								✓		
21	Transmigration										✓
22	Dams										✓

Source: Compiled by Seknas FITRA

The DAK competes with funding for central government functions or tasks which have either been delegated to the regions by way of “dekonsentrasi” or are co-administered as “tugas pembantuan” by the center and the regions. Article 108 of Law No. 33/2004 (which address transitional arrangement from the previous law to the new one) specifically states that funding for activities carried out by the regions on behalf of the center by way of *dekonsentrasi* or *tugas pembantuan* should be progressively transferred to the DAK and that a further government regulation should be issued to facilitate that transition. But that article of the law has not been seriously addressed. It took four years for the new regulation to appear and when it was finally enacted as PP No. 7/2008, it simply reiterated that the transfer of *dekonsentrasi* and *tugas pembantuan* funding would take place in stages. This situation is evident in Graphic 8 in which there is no sign that funding for *konsentrasi* and *tugas pembantuan* is being transferred to the DAK. Indeed *dekonsentrasi* and *tugas pembantuan* funding is proceeding apace and trending upwards.¹



Source: Compiled by Seknas FITRA on basis of national financial statements
Note: TP=tugas pembantuan and Dekon=dekonsentrasi.

Shared Revenue Fund (DBH)

The method used for the “proportionate” divvying up of revenue from taxation and natural resources between the center and the regions via the DBH has never been clearly explained. From the time regional autonomy became a reality via Law No. 25/1999 concerning Fiscal Balance between the Center and the Regions and was subsequently modified in Law No. 33/2004, the proportions of revenue distributed via the DBH mechanism have not varied significantly. Nor has the system ever been clearly explained. Local governments have not had any bargaining power and have tended to take at face value the proportions handed out to them by the central government. Moreover, local governments have not had relevant data with which to contest the appropriateness of the share they have been allocated.

The DBH mechanism as it impacts on natural resources is not in accord with the spirit of the Constitution. Article 33, paragraph 3 of the Constitution states: “the land, the waters and the natural resources within them shall be under the powers of the State and shall be used for the greatest benefit of the people”. In its judgement No. 3/PUU-VII/2010 on a review of Law No. 27/2007 concerning Coast Waters and Small Islands, the Constitutional Court expressed the view that as they applied to natural resources the words “the greatest benefit of the people” should be assessed against four yardsticks: 1) The usefulness of natural resources to the people 2) the evenness of the spread of the benefits of natural resources among the people; 3) the extent to which the people participate in determining the benefits of natural resources; and 4) Respect for the right of the people, from generation to generation, to benefit from natural resources. These citations make it clear that natural resources both as a source of national revenue and as a component of the DBH contribution should bring equal benefit to all Indonesians. The fact of “proportionate sharing” within the DBH mechanism indicates that its benefits are not being evenly shared.

Does DBH really exist or not? The aim of *dana perimbangan* is to lessen the fiscal gap between local government areas. On the basis of its import and the formulae it uses, it is clear that the DBH is fulfilling its purposed. Mcleod and Fadliya (2011)ⁱⁱ, have shown that DBH is a myth and does not actually exist as part of the *dana perimbangan* system. Mcleod modeled transfers to the regions as follows:

Box . Fadliya & Macleod’s Modeling of Regional Transfer Formula

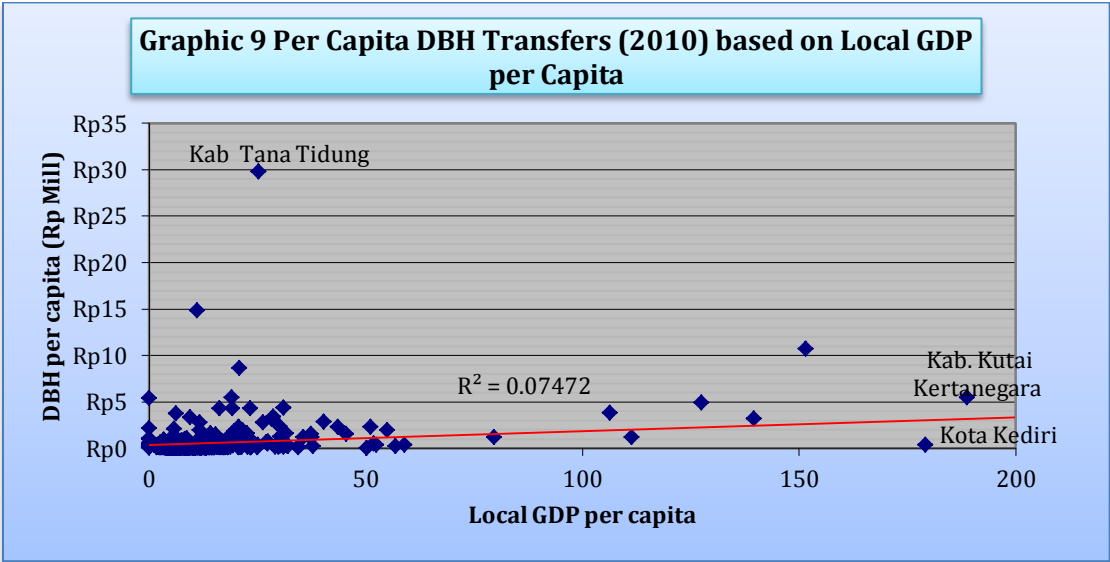
- DAU = Basic Allocation (civil service costs) + Fiscal Gap (CF)
 - CF = Fiscal Needs (Keb. F) – Fiscal Capacity (KF)
 - KF = Local Own-source Revenue (PAD) + Shared Revenue Fund (DBH)

Thus:

- $DAU = AD + Keb.F - (PAD + DBH)$
 $= AD + Keb.F - PAD - DBH$
- $Dana\ Perimbangan = DBH + DAU + DAK$
 $= DBH + (AD + Keb.F - PAD - DBH) + DAK$
 $= AD + Keb.F - PAD + DAK$

In this modeling DBH does not figure as a component of *dana perimbangan* transfers because, even though it is formally part of the transfer system, it is a negative in the formula used to calculate the DAU. This makes it clear that in DBH does not really exist. The only areas to receive any funds from the DBH are those whose fiscal capacity is greater than their fiscal needs and their basic allocation (AD + Keb.F in the above modeling). It is appropriate to ask, therefore, why the DAU and the DBH exist as separate mechanisms with separate formulae, given that transfers received under them is the same and are discretionary in character.

The DBH does not accurately reflect the regional potential. The DBH comprises income which was originally derived from the regions under the authority of the central government and which is subsequently transferred back to the regions on a “proportionate” basis. This means that there is a close correlation between local GDP which reflects local economic growth. But a look at figures for 2010 (Graphic 9) shows that there was no such correlation between local GDP and DBH allocations ($R^2 = 0,0742$).



Establishing a Fair and Transparent Fiscal Relationship between the Center and the Regions

Fiscal Decentralization: Principles and Policies

The fiscal relationship between the central government and sub-national governments in a decentralized Indonesia must be in conformity with fiscal systems in place at the national level. Principles of good fiscal management must be the basis on which policies on fiscal decentralization are developed. Accordingly, the

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following principles must be reflected in every element of mechanisms used to transfer *dana perimbangan* to sub-national governments.

Transarency: As applied to *dana perimbangan* transfers, the principle of transparency requires that such transfers have a detailed information base (both descriptive and quatitative) on the ways in which funds are received and disbursed and the mechanisms and rationales for making allocations to each recipient area and the formulae used in that process. All indicators and variables used in making calculations on any form of *dana perimbangan* must be publicly available. Such a situation would ensure that local governments or the public can, if they wish, reproduce the formulas and test the indicators on the basis of data supplied to them.

Accountability: Applied to *dana perimbangan* the principle of accountability demands the establishment of a dispute settlement procedure for local governments to use and a funding process which can be held to account against its criteria and specified purposes. Local governments could have cause for complaint if allocations made to them do not accord with relevant formulas, criteria or local conditions and potential. What is needed, therefore, is institutional dispute settlement procedure which comprises representatives of the central government and regional representatives sush as members of the House of Regional Representaives (DPD). It cannot be denied that the Constitution makes provision for the DPD to play a mediating role on issues related to the allocation of *dana perimbangan*.

Participation: In cases when local governments have discretion on how to use *dana perimbangan* transfers, local communities should have the opportunity to have their say on the planning, implementation and evaluation of programs funded by those transfers. The use of *dana perimbangan* must be in accord with local needs and the aspirations of the people. Thus policy frameworks for such transfers must include a legislated right for local communities to participate in planning and budgetary processes for such transfers and to be informed about how their inputs have been handled (were they accepted with or without qualification or why were they not accepted?). Legal protection must also be provided to minority and marginalized groups to ensure that they do not suffer discrimination and to protect their right to participate in *dana perimbangan* processesⁱⁱⁱ.

Equlaity: The distribution of *dana perimbangan* among local government areas must be based on the principle of equality and thus should be targeted at meeting needs for public services rather than being focused on the supply side (e.g. more civil service positions or more infrastructure)^{iv}. The policy imperative for *dana perimbangan* up to now has been the reduction of fiscal gaps among local government areas. But, given the Constitutional mandates on the primacy of the welfare of the people and bearing in mind that government must implement the Constiution, it follows that the welfare of the people needs to be maximized in order to reduce the per capita income gaps among any given area’s population. Because every citizen has the same need for a minimum level of services, expenditure of *dana perimbangan* should be based on providing that minimum level of basic services for every citizen.

Money should follow functions. Fiscal decentralization is a necessary concomitant of the responsibilities that have been entrusted to local government areas with decentralization. Bhal (1999), says that many of the mistakes made in implementing fiscal decentralization can be sheeted back to funding distribution issues. In particular, he argues, governments need to determine up front what funding is required at each level of government to provide the public services required and only after that should decisions be made about levels of funding required. Thus, the *dana perimbangan* system needs to be the sum of the level of funding required by each local government area to provide the locally required level of public services. So far, only around 33% of national revenue has been allocated as *dana perimbangan*, even though it is often stated in national financial statements that the nation spends up to 60% on allocations to sub-national governments (which include

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dekonsentrasi and *tugas pembantua* funding, aid to the people and subsidies). But, bearing in mind that the provision of most public services has now been decentralized, it should be feasible to transfer a minimum of 50% of State expenditure to sub-national governments as *dana perimbangan*. It should be noted that any *dekonsentrasi* and *tugas pembantua* funding transferred to local governments should be included within the *dana perimbangan* system, as should direct community aid which has up to now has been a joint activity.

Simplicity: The policy framework for *dana perimbangan* should be simple and easy to understand. Bhal (1999) identifies a number of complexities that should be avoided in fiscal transfer systems to sub-national governments. They include using allocation formula which are difficult to finalize because they are not supported by sufficient data; the need to make estimations because of the unavailability of data needed to finalize allocation formulae; and the use of data which may be available for one allocation period but cannot be updated subsequently because of the cost of the data collection process^v. Bhal's comments are corroborated by Indonesia's experience with the DAU and the DAK. The former depends on a lot of data (such as the humn development index (HDI)) which is not available every year, while the latter depends on technical implementation guidelines.

Incentives and disincentives: The *dana perimbangan* system must be able to encourage local governments to spend the funds transferred efficiently and effectively in pursuit of the basic objective of the decentralization process, namely the promotion of the people's welfare. Incentives in the form of extra *dana perimbangan* should be provided to local governments which economize on civil service costs, have sound budgetary procedures in place and make measurable progress in improving people's welfare. At the same time penalties should be imposed on thos governments which who Daerah mendapatkan insentif dana perimbangan, jika melakukan efisiensi belanja pegawai, meningkatkan pendapatannya, serta tata kelola anggaran yang baik dan mampu meningkatkan indikator kesejahteraan masyarakatnya. Sebaliknya, dana perimbangan harus memproteksi terjadinya pemekaran daerah dan belanja pegawai yang besar, dan lambat meningkatkan kesejahteraan warganya.

A transfer framework which looks to the medium term: Certainly about future funding levels, particularly from *dana perimbangan* sources, would help streamline local government budgetary planning. Given that local governments are still very dependent on central government transfers, the *dana perimabagan* policy framework should have a forward looking element which provides governments with forecasts of the amounts of *dana perimbangan* which they are likely to receive in the medium term (for the two years as a minimum).

Outlawing new types of dana perimbangan: There has probably already been a high degree of political interference in the allocation of *dana perimbangan*. The establishment of new transfer programs not covered by law has the potential to compromise the achievement of the system's main purpose of reducing fiscal gaps among local government areas. Thus the legal framework for *dana perimbangan* needs to shut the door on the establishment of transfer programs not already provided for in law.

General Purpose Fund

Dana Alokasi Umum sebagai salah satu komponen dana perimbangan bertujuan untuk pemerataan kemampuan keuangan antar daerah dalam rangka mendanai kebutuhan daerah dalam pelaksanaan desentralisasi. Dana Alokasi Umum bersifat *unconditional* atau tidak memiliki syarat dalam penggunaannya sehingga bisa dialokasikan sesuai dengan kebutuhan daerah. DAU dihitung berdasarkan alokasi dana dasar yang merupakan kebutuhan belanja pegawai dan celah fiskal yang merupakan selisih antara kebutuhan fiskal dengan kapasitas fiskal suatu daerah.

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Formula ini yang mendorong terjadinya inefisiensi belanja pegawai karena ditanggung oleh DAU dan pembentukan Daerah Otonom baru, yang pembiayaannya juga akan ditanggung oleh DAU. Sehingga, DAU sebagai transfer yang bisa dialokasikan sesuai kebutuhan daerah menjadi tidak efektif karena habis terserap untuk kebutuhan belanja pegawai.

Beberapa usulan perubahan dalam dana alokasi umum adalah sebagai berikut :

- Besaran alokasi DAU diusulkan meningkat menjadi 30% dari Pendapatan Dalam Negeri (PDN) Netto. Argumentasi 30% PDN Netto, mengingat 70% lebih dari pendapatan negara diperoleh dari pajak dan sumber daya alam yang berasal dari daerah. Sementara kontribusi pajak seperti perdagangan internasional dan badan usaha negara serta hibah, tidak signifikan. Oleh karena, urusan yang telah didesentralisasikan lebih besar kepada daerah. Definisi dari PDN Netto juga harus dipertegas kembali ke definisi dalam UU No. 33/2004, PDN Netto merupakan Pendapatan Dalam Negeri dikurangi dengan Dana Bagi Hasil ke daerah. Pemenuhan DAU 30% Netto dapat diberlakukan secara bertahap dengan memperhatikan dari kemampuan keuangan (*budget constraint*) dan kondisi perekonomian negara.
- Pembagian DAU antara propinsi dan Kabupaten/Kota harus ditentukan berdasarkan proporsi pembagian urusan dan proporsional jumlah antara propinsi dan Kabupaten/Kota. Karena Model pembagian 10% propinsi dan 90% Kabupaten/Kota tidak mempertimbangkan lebih cepatnya pertumbuhan Daerah Otonom Baru hasil pemekaran pada Kab/Kota dibandingkan propinsi. Padahal dari sisi jumlah, rasio propinsi saat ini hanya 6% dari jumlah Kab/kota^{vi}. Selain rasio dari jumlah Pemerintah Daerah, proporsional DAU juga mempertimbangkan rasio dari urusan antara propinsi dan Kab/kota. Pada sisi lain, Kab/Kota sebagai ujung tombak pelayanan publik harus menanggung beban belanja pegawai yang lebih besar, karena mengakomodasi tenaga fungsional pelayanan publik seperti Guru dan Tenaga Kesehatan.
- Formula DAU seyogyanya lebih sederhana dan mudah dipahami serta transparan. Artinya daerah atau publik mampu mensimulasikan formula ini untuk memperoleh kepastian DAU dan melakukan mekanisme komplain apabila DAU yang diterima tidak sesuai. Seluruh data, variabel yang dipergunakan sebagai dasar perhitungan DAU harus dipublikasikan atau di *upload* dalam *website*, atau menjadi lampiran yang menjelaskan diperolehnya alokasi DAU pada suatu daerah.
- Untuk menghindari formula DAU menyimpang karena bias politik, maka diperlukan forum atau kelembagaan dana perimbangan yang menentukan besaran DAU setiap daerah, sebelum diajukan ke Pemerintah untuk dibahas DPR. Kelembagaan ini terdiri dari unsur Pemerintah Pusat, DPD dan Pemerintah Daerah, serta kalangan independen. Formula DAU harus secara jelas dan tegas diatur dalam Undang-undang, untuk menghindari terjadinya bias pada aturan turunan atau saat pelaksanaan.
- Alokasi Dana Dasar yang merupakan kebutuhan belanja pegawai harus dihilangkan dalam formula DAU. Beberapa alternatif yang dapat dilakukan dalam penentuan alokasi dana dasar adalah sebagai berikut :
 - Hanya memperhitungkan celah fiks: DAU = Kebutuhan Fiskal – Kapasitas Fiskal
 - Belanja Pegawai menjadi beban provinsi, sehingga Alokasi Dana Dasar hanya menjadi dasar pada formula DAU provinsi
 - Alokasi Dana Dasar (ADD) berdasarkan belanja pegawai diganti dengan sebesar 30% dari total DAU dibagi dengan seluruh jumlah penduduk, dan dikalikan dengan jumlah penduduk pada daerah bersangkutan. Dengan rumus sebagai berikut:

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$$ADD^A = 30\% \text{ Total DAU/Total Jumlah Penduduk} \times \text{Jumlah Penduduk}^A$$

Sehingga formula DAU menjadi :

$$DAU = ADD + \text{Celah Fiskal (Keb. Fiskal - Kap.Fiskal)}$$

- Celah fiskal merupakan selisih antara kebutuhan fiskal dan kapasitas fiskal. Berdasarkan simulasi yang dilakukan Fadliya dan Macleod (2011), kapasitas fiskal yang merupakan perjumlahan Pendapatan Asli Daerah dengan Dana Bagi Hasil, sebenarnya Dana Bagi Hasil tidak dipehitungkan. Oleh karena itu, alternatif lain dari formula Kapasitas Fiskal suatu daerah cukup memperhitungkan PAD dan atau ditambah dengan PDRB per kapita.

$$\text{Kapasitas Fiskal} = \text{Indeks PAD (PAD suatu daerah/rata2 PAD Nasional)}$$

- Kebutuhan fiskal dengan menggunakan Indeks Penduduk, Indeks Luas Wilayah, Indeks Kemahalan Konstruksi, Indeks Pembangunan Manusia, dan Indeks PDRB per kapita, merupakan variabel proxy yang tidak mencerminkan kebutuhan daerah secara riil. Grand Disain Desentralisasi Fiskal mengusulkan indeks ini digantikan dengan Analisa Standar Belanja pada pemenuhan Standar Pelayanan Minimal (SPM) tertentu. Lahirnya UU No. 25 tahun 2009 tentang Pelayanan Publik, mewajibkan adanya standar pelayanan yang harus dijadikan ukuran dalam pelayanan publik. Peluang Undang-undang ini, dapat mengakselerasi tersedianya SPM pada berbagai sektor seperti pendidikan dan kesehatan. Selain itu, Kementerian Keuangan juga telah memulai penggunaan ASB dalam penyusunan anggaran mulai tahun 2011. Metode perhitungan kebutuhan fiskal dapat menggunakan metode ABC (Activity Based Cost) untuk menghitung analisa standar belanja dalam pencapaian suatu standar pelayanan minimal tertentu. Setidaknya standar pelayanan minimal ini mencakup tiga jenis yakni; Pendidikan, Kesehatan dan Infrastruktur Dasar. Rumus dari kebutuhan fiskal dapat dijabarkan seperti ini:

$$\text{Keb.Fikal} = \text{ASB.SPM}^P + \text{ASB.SPM}^K + \text{ASB.SPM}^I$$

Keterangan:

- ASB = Analisa Standar Belanja
- SPM^P = Standar Pelayanan Minimum Pendidikan
- SPM^K = Standar Pelayanan Minimal Kesehatan
- SPM^I= Standar Pelayanan Minimal Infrastruktur

- Penggunaan formula kebutuhan fiskal berdasarkan analisa standar belanja suatu SPM dapat dilakukan secara bertahap selama 5 tahun ke depan, dengan mempersiapkan data SPM dan kebutuhan dari ASB pada masing-masing daerah. Untuk alternatif lain, sampai dengan tersedianya data SPM, formula kebutuhan fiskal, masih dapat menggunakan variabel proxy dengan mengganti beberapa variabel yang lebih relevan atau dekat serta data yang mudah tersedia. Variabel yang bisa digunakan diantaranya Indeks Luas Wilayah Daratan dan Laut, Indeks Gini Ratio, Indeks Kemiskinan, dan Indeks Kemahalan Konstruksi. Indeks Pembangunan Manusia sebaiknya diganti dengan Indeks kemiskinan, karena data IPM tidak bisa tersedia setiap tahun dan sulit untuk dikumpulkan. Sementara Indeks PDRB per kapita diganti dengan indeks gini ratio, dengan argument PDRB per kapita tidak mencerminkan kondisi riil sebenarnya, sementara Gini Ratio dapat menggambarkan tingkat kesenjangan pendapatan antar penduduk. Dengan demikian rumus kebutuhan fiskal dapat dijabarkan sebagai berikut :

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$$\text{Keb. Fiskal} = \text{TBR} \times \{\alpha_1 \text{ILW} + \alpha_2 \text{ILL} + \alpha_3 \text{IG} + \alpha_4 \text{IK} + \alpha_5 \text{IKK}\}$$

Dimana:

TBR = Total Belanja Rata-rata APBD

α = Bobot setiap variable

ILW = Indeks Luas Wilayah

ILL = Indeks Luas Laut

IG = Indeks Gini

IK = Indeks Kemiskinan

IKK = Indeks Kemahalan Konstruksi

Sehingga, DAU berdasarkan celah fiskal dapat diperoleh dengan formula berikut:

$$\text{DAU}_i = \text{Bobot Daerah}_i \times \text{Total DAU Berdasarkan Celah Fiskal (70\%)}$$

$$\text{Bobot Daerah}_i = \frac{\text{Celah Fiskal}_i}{\text{Celah Fiskal}}$$

Dana Alokasi Khusus

Dana Alokasi Khusus (DAK) atau *specific grant* merupakan dana transfer yang bersifat *conditional*. Sesuai dengan sifatnya, DAK dialokasikan untuk mendanai kegiatan khusus sesuai prioritas nasional pada daerah tertentu. Berbeda dengan DAU yang pengalokasiannya bebas sesuai kebutuhan Daerah, penggunaan DAK sudah ditetapkan bidang/sektor, bahkan kegiatan yang harus dilakukan.

Pelaksanaannya DAK semakin jauh dari tujuannya. Prioritas DAK semakin banyak, sehingga tidak jelas arah dari kebijakan yang akan dicapai. Hampir seluruh daerah juga memperoleh DAK, karena penggunaan kriteria yang berjajar; umum (fiskal), Teknis dan khusus. Rumus yang rumit dan sulit dipahami, menjadikan alokasi DAK bias kepentingan politik.

Beberapa revisi yang perlu dilakukan terhadap DAK adalah sebagai berikut :

- Formula DAK, kriteria, variabel, indeks dan cara perhitungan alokasi DAK harus dipublikasikan dan dapat diuji. Formula DAK sedapat mungkin juga sederhana dan dengan data yang mudah diperoleh. Oleh karenanya, perlu kelembagaan yang bersifat lintas sektor dan mewakili unsur Pemda, Pusat, dan kalangan independen untuk menghindari terjadinya bias politik.
- Untuk memastikan kepastian pendanaan bagi daerah dalam menyusun anggaran, maka DAK harus menggunakan *Medium Term Expenditure Framework* atau kerangka pengeluaran jangka menengah, minimal selama 2 tahun ke depan. Hal yang sama berlaku terhadap pedoman pengalokasian DAK dapat berlaku hingga tiga tahun dan dapat diperbaharui kembali. Hal ini juga dapat menjamin DAK dapat terserap secara optimal.

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- Besaran alokasi DAK minimal 30% dari total transfer daerah. Dari alokasi DAK, yang diterima daerah, 40% diantaranya, merupakan alokasi yang diputuskan melalui mekanisme Musrenbang pada tingkat kecamatan atau media partisipasi masyarakat dalam perencanaan anggaran daerah. DAK juga dapat digunakan untuk membiayai kegiatan non fisik dengan batasan 30% dan 70% untuk fisik.
- Kriteria penentuan alokasi DAK seyogyanya tidak sejajar dan selektif pada daerah tertentu, khususnya daerah perbatasan, pesisir, rawan bencana dan daerah tertinggal. DAK hanya diperuntukkan bagi daerah yang memiliki kapasitas fiskal di bawah rata-rata Nasional. Penentuan kriteria DAK tidak lagi berbasis input, melainkan berorientasi pada pencapaian Standar Pelayanan Minimal. Oleh karena itu, prioritas nasional yang menjadi bidang DAK perlu dibatasi hanya pada tiga bidang, yakni pencapaian pelayanan pendidikan, pelayanan kesehatan, dan infrastruktur dasar. DAK juga dapat diberikan untuk prioritas lintas sektor, seperti kemiskinan.
- Program Nasional Pemberdayaan Masyarakat (PNPM) yang selama ini dianggap sebagai urusan bersama, sudah seharusnya direalokasi menjadi transfer DAK untuk bidang kemiskinan. Hal ini juga berlaku pada urusan daerah lain yang masih dialokasikan pada tugas pembantuan dan dekonsentrasi di berbagai Kementerian Lembaga harus dialihkan menjadi DAK.
- DAK juga perlu mengakomodasi dana transfer yang selama ini tidak memiliki ruang dan masuk dalam kategori dana penyesuaian, seperti Dana BOS, Tunjangan Sertifikasi dan Tambahan Penghasilan Guru, serta Dana insentif.
- Pemberlakuan dana pendamping seyogyanya tidak disamaratakan antar daerah. Batasan dana pendamping maksimal 5% dan besarnya ditentukan berdasarkan tingkat kemampuan keuangan daerah.

Dana Bagi Hasil

Dari sisi penggunaan Dana Bagi hasil, sama dengan DAU yang bersifat *unconditional* transfer atau daerah diberikan keleluasaan dalam mengalokasikan sesuai kebutuhannya. DBH atau dikenal dengan *sharing revenue* terdiri dari bagi hasil pajak dan bukan pajak atau SDA. Dalam konteks dana bagi hasil pajak DBH diperlukan untuk mengatasi kesenjangan vertikal. Sementara DBH pada SDA masih menjadi pertanyaan serius. Daerah penghasil sumber daya alam adalah faktor *given*, konstitusi mengamankan kekayaan SDA dikuasai oleh Negara untuk sebesar-besarnya kemakmuran rakyat. Dalam konteks revisi perimbangan keuangan penghapusan DBH SDA khususnya yang berasal dari Migas dan Pertambangan patut dipertimbangkan, dan digantikan dengan dana pemulihan lingkungan dan kesejahteraan untuk mengatasi dampak lingkungan dan sosial pada daerah-daerah tersebut. Pembagian DBH dengan proporsi tertentu, sampai saat ini juga tidak memiliki argumentasi yang jelas. Pada sisi lain, berbagai proporsi perhitungan dan data yang dipergunakan untuk menghitung DBH sangat kompleks, dan tidak memiliki data pembanding, kecuali dari pihak pemerintah pusat.

Beberapa usulan perubahan yang perlu dilakukan pada kebijakan DBH adalah sebagai berikut :

- Memperjelas dan menyederhanakan argumentasi proporsi pembagian dari komponen Dana Bagi Hasil. Peraturan perundang-undangan DBH saat ini, tersebar diberbagai aturan lain dan aturan turunan teknis di Kementerian/lembaga terkait, sehingga sulit dalam melakukan sinkronisasi

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dan pengintegrasian. Pengaturan DBH perlu menjadi satu pengaturan organik yang dijadikan acuan aturan kementerian teknis lainnya.

- DBH Pajak terdiri dari PBB (Pajak Bumi Bangunan) Non Pedesaan Perkotaan, PPh orang pribadi, dan cukai rokok. Sampai saat ini belum ada kejelasan mengapa hanya pajak ini yang dibagi hasilkan ke daerah. Ada beberapa pertimbangan dalam DBH Pajak, yang memunculkan paradok. Kewenangan memungut pajak di daerah disatu sisi dapat menimbulkan persaingan yang tidak sehat di daerah dan memunculkan iklim investasi yang tidak kondusif. Pada sisi lain, indikator desentralisasi fiskal adalah *taxing power* bagi daerah untuk mendorong peningkatan pemungutan Pajak. Pada beberapa Negara seperti Macedonia, Pajak Pertambahan Nilai dan Jepang untuk Pajak Badan, merupakan salah satu jenis pajak yang turut dibagihasilkan ke daerah. Sehingga perlu menjadi pertimbangan, Pajak Pertambahan Nilai juga menjadi salah satu komponen Dana Bagi Hasil, yang diperhitungkan berdasarkan PDRB per kapita daerah tersebut. Belajar dari pengalaman Cina, model insentif pajak daerah dapat memacu pertumbuhan ekonomi.
- Untuk mendapatkan legitimasi yang kuat dalam hal proporsi bagi hasil pajak dan komponen bagi hasil pajak, Pemerintah Pusat perlu melakukan forum pembahasan bersama dengan Daerah, untuk memperoleh konsensus secara nasional, yang dituangkan dalam Undang-undang. Model DBH pajak yang bersifat asimetris, juga memungkinkan dilakukan untuk memberikan insentif bagi daerah sebagai pemungut pajak dan membantu daerah lain yang memiliki fiskal rendah.
- Perlu dipertimbangkan DBH Non Pajak khususnya dari sector Migas dan Pertambangan sebagian dialihkan menjadi *endowment fund* dan dikembalikan sebagai biaya pemulihan lingkungan dan dampak kesejahteraan sosial di daerah penghasil tersebut.
- Persoalan yang kerap terjadi dalam DBH Migas adalah ketidakpastian yang dbagi hasilkan ke daerah, karena sangat tergantung dari fluktuasi harga minyak dunia. Ketepatan waktu dan jumlah menjadi keharusan yang perlu dipertimbangkan dalam penyaluran DBH Migas. Selain itu, mekanisme pengawasan 0,5% DBH Migas dialokasikan *earmarked* untuk pendidikan tidak efektif, karena terlalu kecil. Alternatifnya, *earmarked* diperbesar dengan cakupan lebih luas, seperti kesehatan, resiko lingkungan dan kesejahteraan daerah tambang, atau dihapuskan.
- Dana Bagi Hasil Kehutanan terdiri dari Iuran Hak Penguasaan Hutan (IUPH), Provisi Sumber Daya Alam (PSDH) dan dana reboisasi. Terkait dana reboisasi usulah perubahan yang perlu dilakukan merubah proporsi pembagian menjadi 40% Pusat dan 60% Daerah, argumentasi ini terkait dengan komitmen REDD⁺ yang dilalakukan dan dampaknya dirasakan daerah.
- Berbeda dengan formula DBH SDA lainnya, DBH Perikanan memiliki formula seragam untuk seluruh Kab/Kota. Karena potensi DBH ini tidak signifikan, maka kedepan DBH ini cukup diserahkan kepada daerah penghasil, atau dihapuskan dari penerimaan pusat, tidak perlu dibagi hasilkan.

Dana Insentif

Berangkat dari pengalaman dana insentif sebelumnya, keberadaan dana ini cukup efektif mendorong perbaikan bagi tata kelola anggaran di daerah. Namun, indikator yang digunakan masih sebatas adminitratif dan belum menyentuh substansi terhadap efektifitas alokasi dan pencapaian tujuan otonomi daerah.

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Dana Insentif sebagai komponen baru dana perimbangan, bertujuan untuk mendorong efektivitas dan efisiensi pengelolaan anggaran daerah yang berorientasi pada pelayanan publik. Meski demikian, pemberian insentif juga harus diantisipasi agar tidak menjadi bumerang terhadap kesenjangan fiskal. Oleh karena itu, besaran dana insentif harus dibatasi maksimal 10% dari total dana transfer.

Beberapa kriteria yang dapat dipergunakan pemberian dana insentif, seperti; rasio peningkatan PAD, rasio belanja modal, hasil audit, dan kemajuan peningkatan Standar Pelayanan Minimal, penurunan angka kemiskinan, selain kriteria yang telah digunakan selama ini; ketepatan waktu APBD dan hasil audit BPK. Kriteria ini dapat diberlakukan secara bertingkat ataupun berjajar. Dana Insentif dapat diberikan dalam bentuk *matching grant*. Misalnya, Daerah yang mampu meningkatkan PAD Rp. 10 milyar akan mendapat dana insentif sebesar 10%-nya atau Rp. 1 milyar. Skema ini juga dapat diintegrasikan dengan kriteria lainnya. Sebagai insentif dana ini, juga harus bersifat *block grant* yang pegalokasiannya diberikan keleluasaan bagi daerah sesuai dengan kebutuhannya.

Tipologi Skenario Arah Perubahan

Arah perubahan Undang-undang Perimbangan Keuangan Pusat dan Daerah, dari hasil studi dan situasi yang berkembang, setidaknya dapat dipetakan menjadi empat skenario dengan tipologi; konservatif, moderat, liberal dan radikal.

Konservatif. Skenario konservatif pada perubahan kebijakan dana perimbangan, terbatas pada sinkronisasi dengan peraturan perundang-undangan lainnya. Seperti diketahui revisi Pajak dan Restribusi Daerah dalam UU No 28 tahun 2009, Pajak Bumi Bangunan (PBB) dan Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB), tidak lagi sebagai komponen Dana Bagi Hasil, dan menjadi pajak daerah. Begitu juga dengan adanya UU No 39 tahun 2007 tentang Cukai dan Tembakau, yang menjadi bagian dalam komponen DBH bagi daerah. Dengan skenario konservatif, tidak ada perubahan dalam formula dan komponen dana perimbangan selain dari implikasi kedua UU di atas. Terbuka peluang, dalam skenario ini untuk mengakomodir komponen dana perimbangan khususnya pada dana penyesuaian yang semakin banyak variannya.

Moderat. Tipologi kedua yang lebih bersifat moderat, selain sinkronisasi terhadap peraturan perundang-undangan, dalam skenario ini komponen dana perimbangan tidak berubah; DAU, DBH dan DAK, namun formula di dalamnya mengalami perubahan sesuai dengan prinsip yang telah diuraikan di atas.

Gambar . Tipologi Skenario Arah Perubahan Dana Perimbangan

Konservatif	Moderat
Skema Tetap + Sinkronisasi Aturan	Skema tetap dengan Formula Baru
Perubahan Skema	Asimetris Skema



Liberal. Perubahan kebijakan dana perimbangan yang bersifat liberal setidaknya komponen dana perimbangan dapat berkurang atau diganti dengan jenis dana perimbangan lain. Terdapat dua alternatif dalam tipologi ini. Alternatif pertama adalah; dana perimbangan hanya terdiri dari dua komponen: DAU dan DAK. Argumennya, seperti yang diuraikan pada bagian DBH, sebenarnya DBH tidak diperhingkan dalam perumusan dana transfer dan berpotensi untuk melanggar konstitusi. Sementara untuk alternative kedua, DBH dirubah dengan Dana Insentif Daerah yang diberikan pada daerah-daerah progresif dalam mencapai tujuan otonomi daerah.

Radikal. Skenario terakhir adalah tipologi yang radikal dan sulit kemungkinan besar dapat terjadi. Dalam tipologi ini, setiap daerah memiliki dana perimbangan yang bersifat asimeteris antara satu dengan yang lainnya. Artinya daerah memiliki posisi tawar dalam menentukan perimbangan keuangan pusat dan daerah, atau dengan kata lain otonomi khusus yang juga mencakup sistem desentralisasi fiskalnya. Tipologi ini sulit diwujudkan karena setiap dana perimbangan antara satu daerah dengan pemerintah pusat harus ditetapkan dengan Undang-undang, bersamaan dengan undang-undang pembentukan daerah tersebut.

ⁱ Kerangka hukum otonomi daerah pertama adalah UU No. 22 tahun 1999 tentang Pemerintah Daerah dan UU No. 25 tahun 1999 tentang Perimbangan Keuangan Pusat Daerah, dan mengalami perubahan menjadi UU No 32 tahun 2004 tentang Pemerintah Daerah dan UU No 33 tentang Perimbangan Keuangan Pusat Daerah

ⁱⁱ Fadliya And Ross H McLeod. Fiscal Transfer to Regional Governments in Indonesia. July 2011

ⁱⁱⁱ International Budget Partnership, 2011: draft for discussion. Transparency, Participation, and Financial Management at Subnational Level: where are we, and where do we need to be?.

^{iv} Ibid.

^v Roy Bahl, 1999. Implementation Rules of Fiscal Decentralizaton. International Studies Program

^{vi} angka 6% diperoleh dari rasio jumlah propinsi sebanyak 33 dengan jumlah kab/kota sebanyak 530.